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ABSTRACT

This report contains budgetary and financial information from Wisconsin's 16 technical colleges for the 1998-99 fiscal year. During this fiscal year, the Technical College System enrolled 442,274 students by headcount and 57,667 FTE students. The total operational cost was $604 million with an average cost per student of $1,366 and an average cost per FTE student of $10,475. Tables summarizing system wide data include: (1) operational costs and total budget; (2) total expenditures and revenues; (3) staff analysis; (4) materials fees and FTE students; (5) statewide costs and FTE enrollment by college; and (6) statewide costs per FTE by aid category. Tables summarizing costs per FTE by college include: (1) college parallel; (2) associate degree; (3) technical diploma; (4) vocational-adult; (5) non-postsecondary; (6) community services; and (7) total. Tables summarize data in terms of FTE students and costs by college for the following divisions: (1) agriculture; (2) business; (3) graphics; (4) home economics; (5) industrial; (6) service and health; (7) technical; (8) television; (9) general education; and (10) total. Tables and figures summarizing enrollment: (1) FTE enrollment and operational cost percentages; (2) cost ratios per FTE students; and (3) FTE student enrollment percentages. (RDG)

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ACTUAL 1998-99

COST ALLOCATION SUMMARY

TC 000 311

Wisconsin
Technical College System

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If you need further information about this publication, contact Patti Schuettler, Program and Planning Analyst at (608) 266-5857 or e-mail: schuetp@board.tec.wi.us.

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FOREWORD

The information contained in this summary was derived from data submitted by the technical colleges on their 1998-99 actual cost allocation schedules.

Cost allocation information is used to calculate the distribution of state aids to the colleges, and prepare financial and enrollment reports including state statistical summaries and reports on the financing of Wisconsin's technical colleges. The data is also used to answer requests for information from the Governor, the Legislature and the public.

The Research and General Administration functions have been eliminated in the Wisconsin Technical College System and the associated costs distributed to other appropriate functions. The schedules in this report reflect this accounting change.

Beginning with fiscal year 1997-98 Actual and fiscal year 1998-99 Projected, the Non-Postsecondary Aid Category has been added to the Cost Allocation Summary Report. This aid category is used for costs and FTE's related to instruction below the post-secondary level or where instruction level is not applicable. Included in the Non-Postsecondary Aid Category is Basic Education, the Hearing Impaired Program (HIP) and the Visually Impaired Program (VIP).

The table below provides a statewide summary by aid category of the 1998-99 actual unit costs and ratios for both headcount and full-time equivalent (FTE) students:

	College Parallel	Associate Degree	Technical Diploma	Vocational-Adult	Non-Post-secondary	Community Services	Total
Headcount Enrollment[1]	17,218	102,590	35,658	253,764	80,256	15,619	442,274
Cost per Student	$2,227	$3,157	$3,526	$175	$867	$140	$1,366
Full-Time Equivalent Students[2]	4,966	32,712	8,617	4,278	6,739	355	57,667
Cost per Full-Time Equivalent	$7,721	$9,901	$14,589	$10,374	$10,327	$6,153	$10,475
Total Operational Cost[3]	$38,340.8	$323,892.1	$125,715.3	$44,371.1	$69,589.6	$2,186.4	$604,095.3
Cost per Student Ratios	1.63	2.31	2.58	.13	.63	.10	1.00
Cost per FTE Ratios	.74	.95	1.39	.99	.99	.59	1.00

The financial and enrollment information reported in this summary will not be finalized until after completion of the required audits in the following fiscal year. Enrollments may not agree on all schedules due to rounding of some district figures. Differences in unit costs appearing in the schedules which follow reflect the interplay of factors unique to each technical college, including the mix of programs, the number of locations where courses are offered, enrollment levels, and the average number of credits for which students enroll.

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[1]Enrollment is duplicated among categories, except for the total which is unduplicated.

[2]An FTE student represents 30 credits in each aid category.

[3]In thousands.

Schedule A-1

1998-99 ACTUAL OPERATIONAL COSTS AND TOTAL BUDGETS

(As reported by the Technical Colleges on the VE-CA-1 Cost Allocation Schedule)

Technical College	OPERATIONAL Instruction	Instructional Resources	Student Services	General Institutional	Physical Plant	Subtotal	Other Costs[1]	TOTAL BUDGET[2]
Chippewa Valley	$20,944,736	$938,596	$1,884,543	$3,704,027	$1,831,269	$29,303,171	$16,616,490	$45,919,661
Western	21,283,828	819,290	2,868,615	3,165,718	2,266,555	30,404,006	19,671,459	50,075,465
Southwest	9,003,395	332,862	872,681	1,266,618	721,627	12,197,183	5,928,357	18,125,540
Madison	51,170,100	2,163,385	7,905,765	6,826,468	7,248,506	75,314,224	29,579,399	104,893,623
Blackhawk	11,892,731	812,561	1,653,659	2,093,591	1,226,464	17,679,006	5,307,511	22,986,517
Gateway	27,685,105	1,020,850	5,261,709	4,660,648	3,806,253	42,434,565	22,015,207	64,449,772
Waukesha	30,588,269	1,120,411	4,963,343	5,713,646	3,649,263	46,034,932	13,969,892	60,004,824
Milwaukee	81,900,982	3,010,018	16,223,481	12,408,341	12,154,004	125,696,826	71,075,466	196,772,292
Moraine Park	17,095,478	1,085,900	2,724,601	4,450,957	1,936,598	27,293,534	16,634,330	43,927,864
Lakeshore	14,061,630	787,136	1,182,124	3,190,299	1,329,859	20,551,048	7,576,496	28,127,544
Fox Valley	37,021,017	1,008,324	3,734,939	8,249,481	3,482,326	53,496,087	49,178,771	102,674,858
Northeast	27,935,151	1,454,321	3,842,226	4,163,296	2,921,433	40,316,427	13,728,433	54,044,860
Mid-State	11,001,957	526,589	1,588,923	2,628,524	1,323,215	17,069,208	6,771,372	23,840,580
Northcentral	17,394,782	1,393,458	2,030,242	3,916,291	1,621,102	26,355,875	17,530,117	43,885,992
Nicolet	7,407,501	749,137	2,134,984	2,476,634	1,288,205	14,056,461	6,014,523	20,070,984
Indianhead	16,930,982	664,114	2,857,526	3,392,437	2,047,639	25,892,698	13,592,083	39,484,781
STATEWIDE TOTAL	$403,317,644	$17,886,952	$61,729,361	$72,306,976	$48,854,318	$604,095,251	$315,189,906	$919,285,157
Chippewa Valley	71.5%	3.2%	6.4%	12.6%	6.3%	4.9%		63.8%
Western	70.0%	2.7%	9.4%	10.4%	7.5%	5.0%		60.7%
Southwest	73.8%	2.7%	7.2%	10.4%	5.9%	2.0%		67.3%
Madison	67.9%	2.9%	10.5%	9.1%	9.6%	12.5%		71.8%
Blackhawk	67.3%	4.6%	9.4%	11.8%	6.9%	2.9%		76.9%
Gateway	65.2%	2.4%	12.4%	11.0%	9.0%	7.0%		65.8%
Waukesha	66.5%	2.4%	10.8%	12.4%	7.9%	7.6%		76.7%
Milwaukee	65.1%	2.4%	12.9%	9.9%	9.7%	20.8%		63.9%
Moraine Park	62.6%	4.0%	10.0%	16.3%	7.1%	4.5%		62.1%
Lakeshore	68.4%	3.8%	5.8%	15.5%	6.5%	3.4%		73.1%
Fox Valley	69.2%	1.9%	7.0%	15.4%	6.5%	8.9%		52.1%
Northeast	69.3%	3.6%	9.5%	10.3%	7.3%	6.7%		74.6%
Mid-State	64.5%	3.1%	9.3%	15.4%	7.7%	2.8%		71.6%
Northcentral	66.0%	5.3%	7.7%	14.9%	6.1%	4.4%		60.1%
Nicolet	52.7%	5.3%	15.2%	17.6%	9.2%	2.3%		70.0%
Indianhead	65.4%	2.6%	11.0%	13.1%	7.9%	4.3%		65.6%
STATEWIDE PERCENT[3]	66.8%	3.0%	10.2%	12.0%	8.1%	100.0%		65.7%

[1]Includes all monies for auxiliary and public service functions, "non-add" amounts, as well as debt service, enterprise, internal service, proprietary, and trust and agency funds (i.e., everything not included as operational cost).

[2]Percentages in this column are the percentage which the operational cost is of the total budget.

[3]Operational percentages add horizontally to 100 percent, except for note 2 above and operational subtotal column which adds vertically.

Schedule A-2

1998-99 ACTUAL DISTRICT TOTAL EXPENDITURES AND REVENUES SUMMARY

(As reported by the Technical Colleges on the VE-CA-2 and VE-CA-7 Cost Allocation Schedules)

Technical College	EXPENDITURES							REVENUES						
											Fees			
	Salaries	Fringe Benefits	Current Expenses	Resale Merchandise	Capital	Debt Retirement	Total[1]	Local	State	Federal	Program	Other[2]	Institutional	Other Sources[3]
Chippewa Valley	$19,703,776	$6,517,774	$6,375,797	$1,398,221	$8,758,913	$3,165,180	$45,919,661	$17,300,675	$7,544,396	$3,424,819	$4,449,966	$917,972	$4,555,402	7,726,431
Western	20,640,190	6,685,449	10,721,731	2,200,651	5,475,381	4,352,063	50,075,465	16,178,185	10,685,599	6,736,108	4,772,003	1,124,453	5,430,491	5,148,626
Southwest	7,782,931	2,796,442	4,813,414	317,652	1,286,289	1,128,812	18,125,540	7,144,981	3,605,266	1,745,983	1,605,046	381,393	2,914,426	728,445
Madison	49,144,469	14,537,279	26,508,408	3,781,250	5,795,410	5,126,807	104,893,623	49,335,791	14,784,615	5,058,798	12,967,572	2,205,776	18,877,171	1,663,900
Blackhawk	10,960,854	3,524,674	4,604,859	–	1,873,949	2,022,181	22,986,517	10,726,369	3,927,859	1,773,293	2,309,313	625,667	1,341,890	2,282,126
Gateway	27,068,023	8,536,275	15,613,193	–	3,967,216	9,265,065	64,449,772	32,441,209	7,427,363	3,551,976	4,622,089	1,377,803	7,256,323	7,773,009
Waukesha	28,433,363	9,013,424	10,643,881	1,484,573	6,623,966	3,805,617	60,004,824	33,863,602	5,028,433	2,068,442	4,520,798	1,272,105	6,220,676	7,030,768
Milwaukee	91,970,861	28,703,606	34,115,366	5,380,786	16,113,796	20,487,877	196,772,292	83,123,017	36,797,358	14,152,273	17,909,966	3,339,498	22,886,661	18,563,519
Moraine Park	17,629,274	5,431,059	8,292,936	1,309,467	4,778,045	6,487,083	43,927,864	18,990,628	4,678,451	1,725,211	3,323,890	882,289	6,827,781	7,499,614
Lakeshore	12,636,445	4,091,947	6,027,126	89,391	2,783,519	2,499,116	28,127,544	13,030,604	4,396,489	1,659,214	2,334,301	619,124	2,756,304	3,331,508
Fox Valley	34,001,448	11,099,108	29,532,047	749,058	20,122,636	7,170,561	102,674,858	32,824,734	13,452,493	10,281,858	6,632,786	2,216,749	15,928,933	21,337,305
Northeast	25,873,694	7,759,274	13,859,983	2,033,536	2,915,905	1,602,468	54,044,860	24,724,441	6,709,881	2,851,197	6,381,914	1,384,361	9,575,403	2,417,663
Mid-State	11,023,051	3,527,247	4,431,746	779,625	2,183,183	1,895,728	23,840,580	10,995,683	4,029,920	2,006,473	2,702,738	567,970	2,208,642	1,329,154
Northcentral	17,545,704	5,361,220	8,086,553	2,618,401	3,223,946	7,050,168	43,885,992	14,861,777	6,731,685	5,309,143	3,044,210	698,972	6,860,912	6,379,293
Nicolet	8,819,333	2,777,377	3,824,063	407,281	2,476,399	1,766,531	20,070,984	11,686,759	2,386,247	1,386,449	1,553,664	271,428	1,251,505	1,534,932
Indianhead	16,597,126	5,103,107	8,248,939	3,155,197	3,209,316	3,171,096	39,484,781	19,012,069	4,535,113	3,225,098	3,631,836	1,720,010	5,474,625	1,886,030
TOTAL	$399,830,542	$125,485,262	$195,700,042	$25,705,089	$91,567,869	$80,999,353	$919,285,157	$396,240,524	$136,721,168	$66,956,335	$82,762,092	$19,605,570	$120,367,145	$96,632,323
Chippewa Valley	42.9%	14.2%	13.9%	3.0%	19.1%	6.9%	5.0%	37.7%	16.4%	7.5%	9.7%	2.0%	9.9%	16.8%
Western	41.2%	13.4%	21.4%	4.4%	10.9%	8.7%	5.4%	32.3%	21.3%	13.5%	9.5%	2.3%	10.8%	10.3%
Southwest	42.9%	15.4%	26.6%	1.8%	7.1%	6.2%	2.0%	39.4%	19.9%	9.6%	8.9%	2.1%	16.1%	4.0%
Madison	46.8%	13.9%	25.3%	3.6%	5.5%	4.9%	11.4%	47.0%	14.1%	4.8%	12.4%	2.1%	18.0%	1.6%
Blackhawk	47.7%	15.3%	20.0%	–	8.2%	8.8%	2.5%	46.7%	17.1%	7.7%	10.1%	2.7%	5.8%	9.9%
Gateway	42.0%	13.2%	24.2%	–	6.2%	14.4%	7.0%	50.3%	11.5%	5.5%	7.2%	2.1%	11.3%	12.1%
Waukesha	47.4%	15.0%	17.7%	2.5%	11.0%	6.4%	6.5%	56.4%	8.4%	3.5%	7.5%	2.1%	10.4%	11.7%
Milwaukee	46.8%	14.6%	17.3%	2.7%	8.2%	10.4%	21.4%	42.3%	18.7%	7.2%	9.1%	1.7%	11.6%	9.4%
Moraine Park	40.1%	12.3%	18.9%	3.0%	10.9%	14.8%	4.8%	43.2%	10.7%	3.9%	7.6%	2.0%	15.5%	17.1%
Lakeshore	44.9%	14.6%	21.4%	0.3%	9.9%	8.9%	3.0%	46.3%	15.6%	5.9%	8.3%	2.2%	9.8%	11.9%
Fox Valley	33.1%	10.8%	28.8%	0.7%	19.6%	7.0%	11.2%	32.0%	13.1%	10.0%	6.5%	2.1%	15.5%	20.8%
Northeast	47.9%	14.3%	25.6%	3.8%	5.4%	3.0%	5.9%	45.7%	12.4%	5.3%	11.8%	2.6%	17.7%	4.5%
Mid-State	46.2%	14.8%	18.6%	3.3%	9.2%	7.9%	2.6%	46.1%	16.9%	8.4%	11.3%	2.4%	9.3%	5.6%
Northcentral	40.0%	12.2%	18.4%	6.0%	7.3%	16.1%	4.8%	33.9%	15.4%	12.1%	6.9%	1.6%	15.6%	14.5%
Nicolet	44.0%	13.8%	19.1%	2.0%	12.3%	8.8%	2.2%	58.2%	11.9%	6.9%	7.7%	1.4%	6.2%	7.7%
Indianhead	42.1%	12.9%	20.9%	8.0%	8.1%	8.0%	4.3%	48.2%	11.5%	8.2%	9.2%	4.3%	13.9%	4.8%
TOTAL	43.5%	13.6%	21.3%	2.8%	10.0%	8.8%	100.0%	43.1%	14.9%	7.3%	9.0%	2.1%	13.1%	10.5%

[1]Expenditure and revenue percentages each add horizontally; the total percentages add vertically.

[2]Includes Materials Fees.

[3]Other sources includes increases or decreases in fund balance, proceeds from debt, etc.

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Schedule A-3

1998-1999 ACTUAL STAFF ANALYSIS SUMMARY

(As reported by the Technical Colleges on the VE-CA-2 Cost Allocation Schedule)

Technical College	Administrators/ Supervisors[1]		Teachers		Specialists		Subtotal Educational[2]		Other Staff		Total	
	#[3]	$[4]	#	$	#	$	#	$	#	$	#	$
Chippewa Valley	24.1	90,559	245.5	61,830	7.8	74,077	277.4	64,671	205.2	39,317	482.6	53,890
Western	36.8	78,108	258.8	53,834	8.6	84,938	304.2	57,650	229.6	41,903	533.8	50,877
Southwest	11.8	91,568	113.8	51,378	6.7	70,352	132.3	55,923	86.2	37,006	218.5	48,460
Madison	40.3	98,801	581.8	62,840	16.5	74,385	638.6	65,408	499.3	45,134	1,137.9	56,512
Blackhawk	18.2	75,988	138.5	52,330	5.5	76,710	162.2	55,811	129.7	38,025	291.9	47,908
Gateway	24.6	77,249	334.1	52,360	28.0	79,420	386.7	55,903	294.7	44,943	681.4	51,163
Waukesha	35.6	94,446	300.0	60,794	13.3	83,389	348.9	65,089	304.1	47,239	653.0	56,776
Milwaukee	75.9	94,918	995.1	62,093	19.7	100,938	1,090.7	65,079	977.2	50,746	2,067.9	58,306
Moraine Park	28.9	91,226	204.3	56,335	10.9	69,168	244.1	61,039	215.4	41,358	459.5	51,813
Lakeshore	14.4	96,041	159.2	61,034	4.8	72,384	178.4	64,165	129.2	40,480	307.6	54,217
Fox Valley	49.4	74,124	380.8	59,687	12.7	66,805	442.9	61,502	408.7	43,019	851.6	52,631
Northeast	19.6	99,896	314.7	61,225	10.5	92,856	344.8	64,386	285.4	40,045	630.2	53,363
Mid-State	18.4	96,123	125.5	58,108	6.7	76,548	150.6	63,573	110.4	45,645	261.0	55,989
Northcentral	27.8	64,837	194.4	59,408	14.1	63,337	236.3	60,281	225.7	38,339	462.0	49,562
Nicolet	9.0	87,361	99.2	46,439	6.1	77,369	114.3	51,312	143.2	40,810	257.5	45,472
Indianhead	38.8	79,731	187.0	52,439	1.9	71,468	227.7	57,248	212.6	40,358	440.3	49,093
TOTAL	473.6	86,695	4,632.7	58,878	173.8	78,761	5,280.1	62,027	4,456.6	44,162	9,736.7	53,850
Chippewa Valley	5.0%	8	50.9%	14	1.6%	7	57.5%	13	42.5%	4	5.0%	11
Western	6.9%	5	48.5%	6	1.6%	14	57.0%	6	43.0%	10	5.5%	6
Southwest	5.4%	10	52.1%	2	3.1%	4	60.6%	4	39.4%	1	2.2%	3
Madison	3.5%	15	51.1%	16	1.5%	8	56.1%	16	43.9%	13	11.7%	14
Blackhawk	6.2%	3	47.5%	3	1.9%	10	55.6%	2	44.4%	2	3.0%	2
Gateway	3.6%	4	49.0%	4	4.1%	12	56.7%	3	43.3%	12	7.0%	7
Waukesha	5.5%	11	45.9%	11	2.0%	13	53.4%	15	46.6%	15	6.7%	15
Milwaukee	3.7%	12	48.1%	15	0.9%	16	52.7%	14	47.3%	16	21.2%	16
Moraine Park	6.3%	9	44.4%	7	2.4%	3	53.1%	8	46.9%	9	4.7%	8
Lakeshore	4.7%	13	51.7%	12	1.6%	6	58.0%	11	42.0%	7	3.2%	12
Fox Valley	5.8%	2	44.7%	10	1.5%	2	52.0%	9	48.0%	11	8.8%	9
Northeast	3.1%	16	49.9%	13	1.7%	15	54.7%	12	45.3%	5	6.5%	10
Mid-State	7.0%	14	48.1%	8	2.6%	9	57.7%	10	42.3%	14	2.7%	13
Northcentral	6.0%	1	42.1%	9	3.0%	1	51.1%	7	48.9%	3	4.7%	5
Nicolet	3.5%	7	38.5%	1	2.4%	11	44.4%	1	55.6%	8	2.6%	1
Indianhead	8.8%	6	42.5%	5	0.4%	5	51.7%	5	48.3%	6	4.5%	4
TOTAL	4.9%		47.6%		1.8%		54.2%		45.8%		100.0%	

[1]The numbers vary because of differing organizational structures among the districts. This position classification includes the district director and other certified administrators/ supervisors who are responsible for the overall educational program of the district or for an assigned portion of the overall educational program.

[2]This is the sum or average of the four previous staff classifications.

[3]The (#) columns indicate number of staff. The top portion contains full-time equivalent (FTE) staff numbers; the bottom portion contains each district's percentage distribution of staff which adds horizontally, except for the total column which adds vertically.

[4]The ($) columns indicate average compensation. The top portion contains amounts that are the mean personal services cost of salary plus fringe benefits for each staff classification, the total represents the statewide mean personal services cost for that classification; the bottom portion contains each district's rank for that classification.

Schedule A-4

1998-99 ACTUAL MATERIALS FEES & FULL-TIME EQUIVALENT STUDENT SUMMARY[1]

(Calculated from data reported by the Technical Colleges on the VE-CA-9 Cost Allocation Schedule)

Technical College	College Parallel	Associate Degree	Technical Diploma	Vocational-Adult	Non Post-secondary	Community Services	Tot
Chippewa Valley	--	$222,524	$238,267	$99,159	$15,078	--	$575,028
Western	--	312,712	218,285	63,693	2,251	3,326	600,267
Southwest	--	75,154	128,947	26,694	--	--	230,795
Madison	126,199	551,151	320,367	135,837	2,468	26,792	1,162,814
Blackhawk	--	109,555	125,102	45,283	245	16,987	297,172
Gateway	--	302,442	203,725	94,693	9,868	216	610,944
Waukesha	--	261,623	224,741	103,544	10,509	15,307	615,724
Milwaukee	133,650	665,969	488,381	156,755	134,951	5,693	1,585,399
Moraine Park	--	173,181	217,258	24,378	--	511	415,328
Lakeshore	--	141,331	85,647	16,418	9,577	137	253,110
Fox Valley	--	403,880	332,958	127,766	--	7,976	872,580
Northeast	--	303,458	338,208	168,095	2,587	10,053	822,401
Mid-State	--	128,381	104,487	36,222	--	1,793	270,883
Northcentral	--	204,817	79,719	21,997	78,028	--	384,561
Nicolet	15,559	46,480	42,596	24,127	1,086	8,871	138,719
Indianhead	--	157,240	249,203	108,653	1,393	1,175	517,664
TOTAL MATERIALS FEES	$275,408	$4,059,898	$3,397,891	$1,253,314	$268,041	$98,837	$9,353,389
Chippewa Valley	--	1,821.6	621.3	258.3	240.5	--	2,941.7
Western	--	2,252.5	469.6	181.7	377.0	13.0	3,293.8
Southwest	--	590.2	321.5	128.1	109.4	--	1,149.2
Madison	2,145.6	4,187.1	964.0	425.5	391.7	141.4	8,255.3
Blackhawk	--	988.9	285.6	171.8	199.8	10.0	1,656.1
Gateway	--	2,153.7	466.9	245.9	602.1	0.6	3,469.2
Waukesha	--	1,912.9	553.2	371.0	377.0	47.9	3,262.0
Milwaukee	2,570.8	5,835.7	1,157.4	538.0	2,076.4	25.1	12,203
Moraine Park	--	1,514.9	752.0	124.1	235.4	2.4	2,628
Lakeshore	--	1,083.5	261.7	160.2	418.8	0.7	1,924.9
Fox Valley	--	3,157.3	670.0	619.9	489.4	24.9	4,961.5
Northeast	--	2,721.5	767.1	493.2	307.4	46.1	4,335.3
Mid-State	--	1,227.4	326.2	95.1	195.5	5.4	1,849.6
Northcentral	--	1,472.8	311.9	117.0	397.9	--	2,299.6
Nicolet	249.9	438.0	88.9	74.0	111.3	31.0	993.1
Indianhead	--	1,354.0	599.7	273.9	209.0	6.9	2,443.5
TOTAL FTE STUDENTS	4,966.3	32,712.0	8,617.0	4,277.7	6,738.6	355.4	57,667.0
Chippewa Valley	--	4.05	12.80	12.80	2.10	--	6.50
Western	--	4.65	15.50	11.70	0.20	8.55	6.05
Southwest	--	4.25	13.35	6.95	--	--	6.70
Madison	1.95	4.40	11.10	10.65	0.20	6.30	4.70
Blackhawk	--	3.70	14.60	8.80	0.05	56.80	6.00
Gateway	--	4.70	14.55	12.85	0.55	12.00	5.85
Waukesha	--	4.55	13.55	9.30	0.95	10.65	6.30
Milwaukee	1.75	3.80	14.05	9.70	2.15	7.55	4.35
Moraine Park	--	3.80	9.65	6.55	--	7.20	5.25
Lakeshore	--	4.35	10.90	3.40	0.75	7.05	4.40
Fox Valley	--	4.25	16.55	6.85	--	10.70	5.85
Northeast	--	3.70	14.70	11.35	0.30	7.25	6.30
Mid-State	--	3.50	10.70	12.70	--	11.15	4.90
Northcentral	--	4.65	8.50	6.25	6.55	--	5.55
Nicolet	2.10	3.55	16.00	10.85	0.35	9.55	4.65
Indianhead	--	3.85	13.85	13.20	0.20	5.65	7.05
MEAN MATERIALS FEE/CREDIT[3]	1.85	4.15	13.15	9.75	1.35	9.25	5

[1]Figures rounded as follows: full-time equivalent (FTE) students to nearest tenth, and average (arithmetic mean) materials fees per credit to nearest nickel.

[2]Computed as follows: each district's materials fees by aid category were divided by the FTE students, and that cost per FTE quotient was divided by 30 to yield the materials fees per credit. This amount will vary according to each district's program mix and number of exemptions by aid category.

Schedule A-5

1998-99 ACTUAL STATEWIDE OPERATIONAL COST & FTE ENROLLMENT SUMMARY

(Calculated from data reported by the Technical Colleges on the VE-CA-5 Cost Allocation Schedule)

Technical College	College Parallel	Associate Degree	Technical Diploma	Vocational-Adult	Non-Post-secondary	Community Services	Total	Cost Per FTE Rank
Chippewa Valley	--	$14,981,925	$8,115,924	$2,599,760	$3,605,562	--	$29,303,171	
Western	--	18,628,518	6,689,275	1,708,426	3,308,154	69,633	30,404,006	
Southwest	--	5,940,915	4,231,593	1,026,758	997,917	--	12,197,183	
Madison	14,447,668	39,273,585	13,313,140	3,519,799	4,077,940	682,092	75,314,224	
Blackhawk	--	10,344,710	4,235,090	1,176,844	1,870,283	52,079	17,679,006	
Gateway	--	24,815,988	8,860,638	2,385,089	6,366,656	6,194	42,434,565	
Waukesha	--	26,991,392	10,090,884	4,035,984	4,513,745	402,927	46,034,932	
Milwaukee	20,804,093	59,886,561	16,255,199	6,650,218	21,856,812	243,943	125,696,826	
Moraine Park	--	14,645,693	8,811,705	1,489,489	2,321,993	24,654	27,293,534	
Lakeshore	--	11,330,095	4,148,416	2,272,078	2,797,354	3,105	20,551,048	
Fox Valley	--	31,254,082	10,436,929	7,349,845	4,318,007	137,224	53,496,087	
Northeast	--	21,027,322	10,865,905	4,811,176	3,401,540	210,484	40,316,427	
Mid-State	--	10,346,165	4,304,267	755,389	1,631,441	31,946	17,069,208	
Northcentral	--	14,984,966	5,161,605	1,323,941	4,885,363	--	26,355,875	
Nicolet	3,089,003	5,781,532	1,983,670	1,225,566	1,694,585	282,105	14,056,461	
Indianhead	--	13,658,639	8,211,060	2,040,714	1,942,233	40,052	25,892,698	
TOTAL COST	$38,340,764	$323,892,088	$125,715,300	$44,371,076	$69,589,585	$2,186,438	$604,095,251	
Chippewa Valley	--	1,821.6	621.3	258.3	240.5	--	2,941.7	
Western	--	2,252.5	469.6	181.7	377.0	13.0	3,293.8	
Southwest	--	590.2	321.5	128.1	109.4	--	1,149.2	
Madison	2,145.6	4,187.1	964.0	425.5	391.7	141.4	8,255.3	
Blackhawk	--	988.9	285.6	171.8	199.8	10.0	1,656.1	
[illegible]way	--	2,153.7	466.9	245.9	602.1	0.6	3,469.2	
[illegible]kesha	--	1,912.9	553.2	371.0	377.0	47.9	3,262.0	
Milwaukee	2,570.8	5,835.7	1,157.4	538.0	2,076.4	25.1	12,203.4	
Moraine Park	--	1,514.9	752.0	124.1	235.4	2.4	2,628.8	
Lakeshore	--	1,083.5	261.7	160.2	418.8	0.7	1,924.9	
Fox Valley	--	3,157.3	670.0	619.9	489.4	24.9	4,961.5	
Northeast	--	2,721.5	767.1	493.2	307.4	46.1	4,335.3	
Mid-State	--	1,227.4	326.2	95.1	195.5	5.4	1,849.6	
Northcentral	--	1,472.8	311.9	117.0	397.9	--	2,299.6	
Nicolet	249.9	438.0	88.9	74.0	111.3	31.0	993.1	
Indianhead	--	1,354.0	599.7	273.9	209.0	6.9	2,443.5	
TOTAL FTE STUDENTS	4,966.3	32,712.0	8,617.0	4,277.7	6,738.6	355.4	57,667.0	
Chippewa Valley	--	8,224	13,065	10,064	14,996	--	9,962	5
Western	--	8,271	14,245	9,402	8,774	5,369	9,231	3
Southwest	--	10,067	13,162	8,014	9,122	--	10,614	9
Madison	6,734	9,380	13,810	8,271	10,412	4,823	9,123	1
Blackhawk	--	10,462	14,829	6,849	9,361	5,229	10,676	10
Gateway	--	11,522	18,975	9,699	10,573	10,323	12,231	14
Waukesha	--	14,111	18,242	10,879	11,975	8,407	14,113	15
Milwaukee	8,092	10,262	14,045	12,360	10,527	9,723	10,300	6
Moraine Park	--	9,668	11,717	12,005	9,863	10,360	10,382	7
Lakeshore	--	10,457	15,853	14,180	6,679	4,777	10,676	11
Fox Valley	--	9,899	15,579	11,856	8,822	5,521	10,783	12
Northeast	--	7,726	14,164	9,754	11,065	4,570	9,299	4
Mid-State	--	8,429	13,195	7,943	8,345	5,960	9,228	2
Northcentral	--	10,174	16,547	11,318	12,278	--	11,461	13
[illegible]	12,359	13,200	22,304	16,557	15,228	9,893	14,154	16
Indianhead	--	10,088	13,692	7,450	9,292	5,822	10,596	8
MEAN COST/FTE	7,721	9,901	14,589	10,374	10,327	6,153	10,475	

Schedule A-6

STATEWIDE 1998-99 ACTUAL COSTS PER FTE BY AID CATEGORY

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	College Parallel	Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total
Instruction[1]	4,495	6,498	10,593	6,700	7,051	2,756	6,994
Agriculture	--	8,762	15,364	4,937	--	3,363	11,511
Business	--	5,385	10,030	5,576	7,288	--	5,491
Graphics	--	8,628	16,631	12,552	31,382	8,141	9,126
Home Economics	--	7,971	9,009	4,167	15,221	2,879	6,808
Industrial	--	11,585	10,656	9,575	25,051	3,434	10,659
Service & Health	--	10,751	10,559	7,340	13,358	--	10,136
Technical	--	10,164	10,148	12,069	18,973	--	10,218
Television	--	7,828	--	--	--	--	7,828
General Education	4,495	4,381	7,978	6,352	6,885	2,212	5,276
Instructional Resources	279	311	318	313	315	328	310
Student Services	1,211	1,052	1,035	1,043	1,116	1,143	1,070
DIRECT COSTS	5,985	7,861	11,946	8,056	8,482	4,227	8,374
General Institutional	775	1,205	1,825	1,489	975	1,024	1,254
Physical Plant	961	835	818	829	870	902	847
INDIRECT COSTS	1,736	2,040	2,643	2,318	1,845	1,926	2,101
TOTAL COST	7,721	9,901	14,589	10,374	10,327	6,153	10,475
FTE Enrollment[2]	4,966.3	32,712.0	8,617.0	4,277.7	6,738.6	355.4	57,667.0
Agriculture	--	456.2	414.6	47.4	--	3.9	922.1
Business	--	13,172.9	272.3	942.6	44.7	0.2	14,432.7
Graphics	--	872.4	32.8	38.7	3.4	18.1	965.4
Home Economics	--	1,152.1	243.3	643.5	14.6	76.1	2,129.6
Industrial	--	163.7	4,668.5	562.3	45.5	25.5	5,465.5
Service & Health	--	4,732.1	2,250.6	1,383.5	3.0	--	8,369.2
Technical	--	2,546.0	31.9	56.0	4.4	--	2,638.3
Television	--	39.7	--	--	--	--	39.7
General Education	4,966.3	9,576.9	703.0	603.7	6,623.0	231.6	22,704.5

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each aid category. The costs listed below by instructional division are the costs per FTE for each division within the aid category.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each aid category.

Schedule B-1

COLLEGE PARALLEL 1998-99 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Madison	Milwaukee	Nicolet	Statewide Average
Instruction[1]	4,068	4,705	5,996	4,495
Agriculture	--	--	--	--
Business	--	--	--	--
Graphics	--	--	--	--
Home Economics	--	--	--	--
Industrial	--	--	--	--
Service & Health	--	--	--	--
Technical	--	--	--	--
Television	--	--	--	--
General Education	4,068	4,705	5,996	4,495
Instructional Resources	262	247	758	279
Student Services	958	1,329	2,161	1,211
DIRECT COSTS	5,288	6,281	8,915	5,985
General Institutional	568	815	2,140	775
Physical Plant	878	996	1,304	961
INDIRECT COSTS	1,446	1,811	3,444	1,736
TOTAL COSTS	6,734	8,092	12,359	7,721
FTE Enrollment[2]	2,145.6	2,570.8	249.9	4,966.3
Agriculture	--	--	--	--
Business	--	--	--	--
Graphics	--	--	--	--
Home Economics	--	--	--	--
Industrial	--	--	--	--
Service & Health	--	--	--	--
Technical	--	--	--	--
Television	--	--	--	--
General Education	2,145.6	2,570.8	249.9	4,966.3

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-2

ASSOCIATE DEGREE 1998-99 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North-central	Nicolet	Indianhead	Statewide Average
Instruction[1]	5,517	5,571	7,336	6,421	7,067	7,355	9,400	6,658	5,876	7,162	6,700	4,980	5,262	6,401	6,719	6,542	6,498
Agriculture	6,860	8,747	5,940	10,879	–	8,797	9,170	6,333	33,559	–	8,595	8,766	–	–	–	–	8,762
Business	5,163	3,907	6,474	4,757	6,627	7,182	8,239	4,862	5,066	5,566	5,685	4,337	4,655	5,492	5,665	6,348	5,385
Graphics	–	6,541	–	10,013	–	5,910	7,578	8,555	4,306	–	14,772	7,462	–	11,618	–	–	8,628
Home Economics	12,194	8,884	13,965	7,332	4,470	8,098	9,856	8,705	14,242	1,324	5,416	2,367	18,042	2,250	7,968	4,244	7,971
Industrial	17,518	–	8,513	13,451	–	16,960	3,899	5,662	6,201	12,078	10,565	7,401	12,759	22,311	–	8,419	11,585
Service & Health	8,364	11,207	11,517	12,190	8,924	11,488	16,294	10,885	8,087	13,083	9,657	9,103	8,756	9,583	12,353	12,600	10,751
Technical	7,731	13,339	11,119	9,697	6,429	11,103	16,228	11,219	7,110	13,583	10,317	8,116	7,638	8,725	11,821	10,148	10,164
Television	–	7,158	–	–	–	6,631	–	8,593	–	–	–	–	–	–	–	–	7,828
General Education	3,630	2,842	4,938	3,483	6,853	4,848	5,388	4,905	4,151	5,421	5,252	3,011	3,561	4,332	5,227	4,409	4,381
Instructional Resources	319	249	290	262	491	294	343	247	413	408	203	335	285	606	752	272	311
Student Services	641	871	759	958	999	1,517	1,522	1,329	1,036	613	753	886	859	883	2,142	1,170	1,052
DIRECT COSTS	6,477	6,691	8,385	7,641	8,557	9,166	11,265	8,234	7,325	8,183	7,656	6,201	6,426	7,890	9,613	7,984	7,861
General Institutional	1,125	892	1,054	861	1,164	1,259	1,727	1,032	1,606	1,585	1,541	851	1,288	1,579	2,294	1,266	1,205
Physical Plant	622	688	628	878	741	1,097	1,119	996	737	689	702	674	715	705	1,293	838	835
INDIRECT COSTS	1,747	1,580	1,682	1,739	1,905	2,356	2,846	2,028	2,343	2,274	2,243	1,525	2,003	2,284	3,587	2,104	2,040
TOTAL COSTS	8,224	8,271	10,067	9,380	10,462	11,522	14,111	10,262	9,668	10,457	9,899	7,726	8,429	10,174	13,200	10,088	9,901
FTE Enrollment[2]	1,821.6	2,252.5	590.2	4,187.1	988.9	2,153.7	1,912.9	5,835.7	1,514.9	1,083.5	3,157.3	2,721.5	1,227.4	1,472.8	438.0	1,354.0	32,712.0
Agriculture	22.3	20.8	21.0	141.1	–	32.5	0.2	115.2	3.9	–	87.5	11.7	–	–	–	–	456.2
Business	737.4	781.4	256.1	1,830.6	381.0	838.4	736.6	2,282.7	503.1	467.9	1,041.6	1,221.5	551.3	542.7	216.3	684.3	13,172.9
Graphics	–	145.1	–	252.9	–	67.4	28.2	307.2	14.6	–	28.3	2.2	–	26.5	–	–	872.4
Home Economics	4.3	77.9	38.0	157.1	20.1	65.0	80.2	290.4	47.0	3.4	217.5	9.3	13.1	14.5	51.4	62.9	1,152.1
Industrial	1.3	–	0.5	23.4	–	20.3	8.0	0.9	7.3	3.8	58.9	13.2	10.0	7.3	–	8.8	163.7
Service & Health	338.1	386.9	58.4	563.1	181.0	279.3	244.7	960.4	183.9	142.9	464.6	383.7	137.7	251.0	46.4	110.0	4,732.1
Technical	141.5	88.8	43.9	246.6	69.1	145.3	230.3	334.2	246.9	87.2	229.8	249.1	125.6	183.6	13.3	110.8	2,546.0
Television	–	3.4	–	–	–	13.0	–	23.3	–	–	–	–	–	–	–	–	39.7
General Education	576.7	748.2	172.3	972.3	337.7	692.5	584.7	1,521.4	408.2	378.3	1,029.1	830.8	389.7	447.2	110.6	377.2	9,576.9

[1] The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2] The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule B-3

TECHNICAL DIPLOMA 1998-99 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore[1]	Fox Valley	Northeast	Mid-State	North-central	Nicolet	Indianhead	Statewide Average
Instruction[2]	9,769	10,939	10,204	10,369	10,916	13,974	12,922	9,915	7,571	11,600	11,544	10,907	9,281	11,784	13,771	9,633	10,593
Agriculture	16,855	17,041	10,430	27,155	10,269	–	–	–	17,225	11,699	17,228	18,811	18,967	16,918	–	10,790	15,364
Business	11,879	17,190	9,840	8,236	8,762	5,066	16,091	24,733	5,745	16,894	12,521	12,831	7,362	6,742	4,281	12,694	10,030
Graphics	–	–	–	–	–	34,198	–	7,509	56,976	17,909	14,553	–	–	–	–	3,859	16,631
Home Economics	4,510	18,103	14,948	7,139	7,125	23,645	14,848	13,776	18,894	5,477	1,787	8,108	8,315	–	12,487	3,015	9,009
Industrial	10,576	9,950	10,096	10,757	12,336	17,923	13,553	9,471	7,220	13,574	11,185	10,176	9,458	11,544	13,874	9,722	10,656
Service & Health	7,709	10,097	10,404	9,754	10,297	12,620	12,136	10,678	8,391	8,868	12,440	12,468	8,977	10,475	14,899	9,039	10,559
Technical	7,011	–	–	–	–	10,944	27,530	–	3,263	–	–	12,986	–	13,692	–	8,458	10,148
Television	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General Education	6,611	11,667	8,036	5,782	7,873	11,008	10,355	7,571	4,519	12,267	6,995	10,090	7,650	10,009	11,354	8,981	7,978
Instructional Resources	319	249	290	262	491	294	343	247	413	409	203	335	285	606	758	272	318
Student Services	641	871	759	957	998	1,516	1,522	1,329	1,036	614	753	886	859	883	2,159	1,169	1,035
DIRECT COSTS	10,729	12,059	11,253	11,588	12,405	15,784	14,787	11,491	9,020	12,623	12,500	12,128	10,425	13,273	16,688	11,074	11,946
General Institutional	1,713	1,498	1,281	1,344	1,684	2,094	2,336	1,558	1,960	2,539	2,377	1,362	2,055	2,569	4,313	1,780	1,825
Physical Plant	623	688	628	878	740	1,097	1,119	996	737	691	702	674	715	705	1,303	838	818
INDIRECT COSTS	2,336	2,186	1,909	2,222	2,424	3,191	3,455	2,554	2,697	3,230	3,079	2,036	2,770	3,274	5,616	2,618	2,643
TOTAL COSTS	13,065	14,245	13,162	13,810	14,829	18,975	18,242	14,045	11,717	15,853	15,579	14,164	13,195	16,547	22,304	13,692	14,589
FTE Enrollment[3]	621.3	469.6	321.5	964.0	285.6	466.9	553.2	1,157.4	752.0	261.7	670.0	767.1	326.2	311.9	88.9	599.7	8,617.0
Agriculture	33.5	38.7	63.6	27.2	18.4	–	–	–	25.0	32.9	45.0	28.2	13.8	35.6	–	52.7	414.6
Business	35.6	6.5	28.4	40.8	9.0	38.1	18.2	2.4	19.5	6.2	11.4	23.3	19.8	0.3	1.3	11.5	272.3
Graphics	–	–	–	–	–	0.8	–	7.5	1.9	7.3	15.1	–	–	–	–	0.2	32.8
Home Economics	31.1	8.4	13.6	32.7	19.4	2.1	3.2	31.2	10.5	20.4	13.8	33.2	21.3	–	1.1	1.3	243.3
Industrial	354.2	274.2	109.5	438.6	148.1	182.6	293.6	776.1	420.5	119.2	388.0	474.3	113.6	178.3	48.9	348.8	4,668.5
Service & Health	82.1	107.2	73.3	381.0	70.5	188.5	192.5	323.4	146.4	64.9	157.2	139.9	121.5	61.8	28.1	112.3	2,250.6
Technical	3.8	–	–	–	–	12.7	1.2	–	0.7	1.8	–	3.1	–	1.8	–	6.8	31.9
Television	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General Education	81.0	34.6	33.1	43.7	20.2	42.1	44.5	16.8	127.5	9.0	39.5	65.1	36.2	34.1	9.5	66.1	703.0

[1]Lakeshore reported no instructional costs for 1.8 technical FTE's.

[2]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[3]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-4

VOCATIONAL-ADULT 1998-99 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway[1]	Waukesha	Milwaukee	Moraine Park[2]	Lakeshore	Fox Valley	Northeast	Mid-State	North-central[3]	Nicolet	Indianhead	Statewide Average
Instruction[4]	7,223	6,465	5,201	5,246	3,299	5,267	6,140	8,454	7,927	9,973	8,322	6,740	4,316	7,414	8,932	3,752	6,700
Agriculture	6,297	4,001	8,435	8,938	2,092	--	3,147	7,769	5,478	3,663	6,963	3,417	--	6,404	2,151	2,077	4,937
Business	5,480	4,615	4,854	3,891	3,285	5,132	6,452	6,213	5,931	5,519	8,652	6,778	5,428	7,667	6,047	2,820	5,576
Graphics	--	6,210	--	6,774	--	3,440	--	5,318	6,390	5,661	24,599	--	--	--	--	3,946	12,552
Home Economics	4,696	3,709	3,511	3,461	2,190	6,063	4,263	6,441	5,134	2,336	2,635	5,115	2,352	1,395	3,552	3,217	4,167
Industrial	17,163	11,337	9,018	5,933	5,459	11,592	8,975	9,860	5,669	8,572	13,818	9,025	3,479	9,058	6,050	3,668	9,575
Service & Health	7,189	8,123	5,629	7,926	2,573	3,751	6,727	9,556	10,463	13,557	7,776	6,120	4,957	6,496	10,924	5,599	7,340
Technical	4,114	--	8,128	6,413	4,315	9,382	15,670	8,970	5,325	14,208	12,414	10,997	18,827	--	--	5,419	12,069
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	5,644	4,902	4,564	5,589	3,296	6,221	5,024	8,919	8,571	5,001	7,483	5,500	3,405	12,183	10,146	2,920	6,352
Instructional Resources	319	249	290	262	491	294	343	247	413	454	203	335	285	605	758	272	313
Student Services	641	871	759	958	998	1,517	1,522	1,329	1,036	681	753	886	860	882	2,159	1,169	1,043
DIRECT COSTS	8,183	7,585	6,250	6,466	4,788	7,078	8,005	10,030	9,376	11,108	9,278	7,961	5,461	8,901	11,849	5,193	8,056
General Institutional	1,258	1,129	1,136	927	1,321	1,523	1,755	1,334	1,892	2,306	1,876	1,119	1,766	1,713	3,405	1,419	1,489
Physical Plant	623	688	628	878	740	1,098	1,119	996	737	766	702	674	716	704	1,303	838	829
INDIRECT COSTS	1,881	1,817	1,764	1,805	2,061	2,621	2,874	2,330	2,629	3,072	2,578	1,793	2,482	2,417	4,708	2,257	2,318
TOTAL COSTS	10,064	9,402	8,014	8,271	6,849	9,699	10,879	12,360	12,005	14,180	11,856	9,754	7,943	11,318	16,557	7,450	10,374
FTE Enrollment[5]	258.3	181.7	128.1	425.5	171.8	245.9	371.0	538.0	124.1	160.2	619.9	493.2	95.1	117.0	74.0	273.9	4,277.7
Agriculture	2.7	0.8	0.8	2.6	0.9	0.4	2.8	2.2	0.4	3.5	11.0	15.3	--	0.9	0.8	2.3	47.4
Business	88.4	56.7	9.5	114.4	47.0	34.4	105.0	43.5	33.0	30.5	94.4	139.5	15.1	25.4	11.9	93.9	942.6
Graphics	--	1.1	--	2.4	--	0.1	--	18.5	0.2	1.3	14.2	--	--	--	--	0.1	38.7
Home Economics	16.3	25.0	10.8	98.6	15.1	30.1	100.1	112.6	13.4	11.1	92.8	45.8	11.9	12.0	8.6	39.3	643.5
Industrial	26.1	21.6	7.5	40.5	25.2	13.7	34.7	136.3	6.8	14.2	75.9	102.5	9.6	15.6	2.3	29.8	562.3
Service & Health	94.5	59.2	49.5	99.4	53.7	111.1	73.3	137.3	39.3	72.2	254.4	144.2	41.4	37.7	40.5	75.8	1,383.5
Technical	0.7	--	0.3	0.7	3.4	4.3	7.9	2.5	0.0	15.8	13.5	6.0	0.2	--	--	0.7	56.0
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	29.6	17.3	49.7	66.9	26.5	51.0	47.2	85.1	31.0	11.6	63.7	39.9	16.9	25.4	9.9	32.0	603.7

[1]Gateway reported no instructional costs for 0.4 agriculture FTE's.

[2]Moraine Park reported 0.04 technical FTE's, which when rounded to the nearest tenth, is 0.0.

[3]Northcentral reported graphics instructional costs of $1,919 with no FTE's.

[4]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[5]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule B-5

NON-POSTSECONDARY 1998-99 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore[1]	Fox Valley	Northeast	Mid-State	North-central	Nicolet	Indianhead	Statewide Average
Instruction[2]	12,307	6,337	6,646	7,747	6,008	6,678	7,917	7,116	6,381	3,980	5,951	8,477	5,457	8,605	8,953	5,988	7,051
Agriculture	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Business	--	5,001	--	--	--	--	--	17,823	--	--	--	--	--	--	9,549	--	7,288
Graphics	--	--	--	--	--	--	--	31,382	--	--	--	--	--	--	--	--	31,382
Home Economics	--	--	--	--	--	--	--	15,221	--	--	--	--	--	--	--	--	15,221
Industrial	--	--	--	--	--	--	4,976	25,216	--	--	--	--	--	--	--	--	25,051
Service & Health	--	--	--	--	--	--	--	13,358	--	--	--	--	--	--	--	--	13,358
Technical	--	--	--	--	--	--	--	18,973	--	--	--	--	--	--	--	--	18,973
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	12,307	6,381	6,646	7,747	6,008	6,678	7,920	6,507	6,381	4,129	5,951	8,477	5,457	8,605	8,921	5,988	6,885
Instructional Resources	319	249	290	262	491	294	343	247	413	394	203	335	285	606	749	272	315
Student Services	641	871	759	957	999	1,516	1,522	1,329	1,036	592	753	886	859	883	2,136	1,169	1,116
DIRECT COSTS	13,267	7,457	7,695	8,966	7,498	8,488	9,782	8,692	7,830	4,966	6,907	9,698	6,601	10,094	11,838	7,429	8,482
General Institutional	1,106	629	799	568	1,122	988	1,074	839	1,296	1,047	1,213	693	1,029	1,479	2,101	1,025	975
Physical Plant	623	688	628	878	741	1,097	1,119	996	737	666	702	674	715	705	1,289	838	870
INDIRECT COSTS	1,729	1,317	1,427	1,446	1,863	2,085	2,193	1,835	2,033	1,713	1,915	1,367	1,744	2,184	3,390	1,863	1,845
TOTAL COSTS	14,996	8,774	9,122	10,412	9,361	10,573	11,975	10,527	9,863	6,679	8,822	11,065	8,345	12,278	15,228	9,292	10,327
FTE Enrollment[3]	240.5	377.0	109.4	391.7	199.8	602.1	377.0	2,076.4	235.4	418.8	489.4	307.4	195.5	397.9	111.3	209.0	6,738.6
Agriculture	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Business	--	12.1	--	--	--	--	--	11.8	--	15.1	--	--	--	--	5.7	--	44.7
Graphics	--	--	--	--	--	--	--	3.4	--	--	--	--	--	--	--	--	3.4
Home Economics	--	--	--	--	--	--	--	14.6	--	--	--	--	--	--	--	--	14.6
Industrial	--	--	--	--	--	--	0.4	45.1	--	--	--	--	--	--	--	--	45.5
Service & Health	--	--	--	--	--	--	--	3.0	--	--	--	--	--	--	--	--	3.0
Technical	--	--	--	--	--	--	--	4.4	--	--	--	--	--	--	--	--	4.4
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	240.5	364.9	109.4	391.7	199.8	602.1	376.6	1,994.1	235.4	403.7	489.4	307.4	195.5	397.9	105.6	209.0	6,623.0

[1]Lakeshore reported no instructional costs for 15.1 business FTE's.

[2]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[3]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule B-6

COMMUNITY SERVICES 1998-99 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State[1]	North-central	Nicolet[2]	Indianhead	Statewide Average
Instruction[3]	--	2,729	--	2,088	1,990	4,408	4,113	6,015	6,229	2,168	2,494	1,855	2,660	--	3,486	2,399	2,756
Agriculture	--	1,878	--	2,991	--	--	3,489	--	--	--	4,810	2,288	1,733	--	7,600	4,580	3,363
Business	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Graphics	--	2,128	--	--	1,341	--	4,809	14,247	--	--	2,845	4,555	--	--	2,790	3,857	8,141
Home Economics	--	2,604	--	2,160	1,765	--	5,459	2,281	16,720	2,168	2,620	3,008	2,735	--	3,580	2,860	2,879
Industrial	--	--	--	2,555	3,573	1,112	4,958	3,747	4,448	--	3,144	2,179	5,088	--	--	1,987	3,434
Service & Health	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Technical	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	--	2,845	--	2,043	2,064	--	3,150	2,664	4,378	--	2,196	1,698	2,523	--	2,359	2,258	2,212
Instructional Resources	--	248	--	262	489	298	343	247	413	409	204	335	285	--	759	276	328
Student Services	--	868	--	959	995	1,537	1,520	1,329	1,037	614	756	886	860	--	2,163	1,186	1,143
DIRECT COSTS	--	3,845	--	3,309	3,474	6,243	5,976	7,591	7,679	3,191	3,454	3,076	3,805	--	6,408	3,861	4,227
General Institutional	--	838	--	635	1,017	2,968	1,314	1,136	1,944	895	1,362	820	1,439	--	2,180	1,112	1,024
Physical Plant	--	686	--	879	738	1,112	1,117	996	737	691	705	674	716	--	1,305	849	902
INDIRECT COSTS	--	1,524	--	1,514	1,755	4,080	2,431	2,132	2,681	1,586	2,067	1,494	2,155	--	3,485	1,961	1,926
TOTAL COSTS	--	5,369	--	4,823	5,229	10,323	8,407	9,723	10,360	4,777	5,521	4,570	5,960	--	9,893	5,822	6,153
FTE Enrollment[4]	--	13.0	--	141.4	10.0	0.6	47.9	25.1	2.4	0.7	24.9	46.1	5.4	--	31.0	6.9	355.4
Agriculture	--	0.1	--	1.0	--	--	2.2	--	--	--	0.1	0.3	0.0	--	0.1	0.1	3.9
Business	--	--	--	--	--	--	--	--	--	--	--	--	--	--	0.2	--	0.2
Graphics	--	0.7	--	--	0.2	--	8.8	6.9	--	--	0.8	0.2	--	--	0.3	0.2	18.1
Home Economics	--	3.8	--	33.2	3.2	--	8.7	2.4	0.4	0.7	9.7	2.7	1.5	--	8.6	1.2	76.1
Industrial	--	--	--	3.1	0.2	0.6	5.9	4.5	1.2	--	2.7	6.2	0.2	--	--	0.9	25.5
Service & Health	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Technical	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	--	8.4	--	104.1	6.4	--	22.3	11.3	0.8	--	11.6	36.7	3.7	--	21.8	4.5	231.6

[1]Mid State reported 0.03 agriculture FTE's which when rounded to the nearest tenth is 0.0

[2]Nicolet reported no instructional costs for 0.2 business FTE's

[3]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[4]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-7

TOTAL 1998-99 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North-central	Nicolet	Indianhead	Statewide Average
Instruction[1]	7,120	6,462	7,835	6,198	7,181	7,980	9,377	6,711	6,503	7,305	7,462	6,444	5,948	7,564	7,459	6,929	6,994
Agriculture	12,558	13,995	9,307	13,388	9,876	8,709	3,552	6,360	19,256	10,932	11,169	12,357	18,930	16,650	2,819	10,417	11,511
Business	5,472	4,070	6,747	4,779	6,311	7,016	8,187	4,973	5,130	5,537	5,997	4,726	4,766	5,590	5,766	6,021	5,491
Graphics	--	6,517	--	9,985	1,341	6,213	6,920	8,697	10,418	16,051	16,946	7,072	--	11,690	2,790	3,879	9,126
Home Economics	5,019	8,222	12,371	5,591	4,610	7,804	6,826	5,667	13,230	4,039	4,412	5,864	9,331	1,863	6,957	3,829	6,808
Industrial	11,051	10,048	10,022	10,445	11,319	17,396	12,707	10,233	7,171	13,008	11,455	9,835	9,272	11,739	13,525	9,208	10,659
Service & Health	8,044	10,662	9,458	10,895	8,124	10,372	13,350	10,715	8,450	12,229	9,610	9,163	8,322	9,407	12,472	9,482	10,136
Technical	7,695	13,339	11,097	9,688	6,331	11,041	16,259	11,304	7,098	13,444	10,433	8,241	7,658	8,774	11,821	10,029	10,218
Television	--	7,158	--	--	--	6,631	--	8,593	--	--	--	--	--	--	--	--	7,828
General Education	6,203	4,234	5,681	4,293	6,391	5,880	6,418	6,396	5,034	4,843	5,569	4,724	4,359	6,594	6,463	5,243	5,276
Instructional Resources	319	249	290	262	431	294	343	247	413	409	203	335	285	606	754	272	310
Student Services	641	871	759	958	999	1,517	1,522	1,329	1,036	614	753	886	859	883	2,150	1,169	1,070
DIRECT COSTS	8,080	7,582	8,884	7,418	8,071	9,791	11,242	8,287	7,952	8,328	8,418	7,665	7,092	9,053	10,363	8,370	8,374
General Institutional	1,259	961	1,102	827	1,264	1,343	1,752	1,017	1,693	1,657	1,663	960	1,421	1,703	2,494	1,388	1,254
Physical Plant	623	688	628	878	741	1,097	1,119	996	737	691	702	674	715	705	1,297	838	847
INDIRECT COSTS	1,882	1,649	1,730	1,705	2,005	2,440	2,871	2,013	2,430	2,348	2,365	1,634	2,136	2,408	3,791	2,226	2,101
TOTAL COSTS	9,962	9,231	10,614	9,123	10,076	12,231	14,113	10,300	10,382	10,676	10,783	9,299	9,228	11,461	14,154	10,596	10,475
FTE Enrollment[2]	2,941.7	3,293.8	1,149.2	8,255.3	1,656.1	3,469.2	3,262.0	12,203.4	2,628.8	1,924.9	4,961.5	4,335.3	1,849.6	2,299.6	993.1	2,443.5	57,667.0
Agriculture	58.5	60.4	85.4	171.9	19.3	32.8	5.2	117.4	29.3	36.3	143.7	55.5	13.9	36.5	0.9	55.1	922.1
Business	861.5	856.7	294.0	1,985.8	437.0	910.9	859.8	2,340.4	655.5	519.7	1,147.3	1,384.2	586.2	568.5	235.4	789.7	14,432.6
Graphics	--	146.9	--	255.2	0.2	69.2	36.9	343.5	16.7	8.6	58.4	2.5	--	26.5	0.3	0.5	965.4
Home Economics	51.7	115.1	62.5	321.7	57.8	97.1	192.2	451.3	71.2	35.6	333.8	91.0	47.8	26.5	69.7	104.7	2,129.7
Industrial	381.6	295.8	117.4	505.6	173.6	217.2	342.6	962.8	435.8	137.3	525.5	596.2	133.3	201.1	51.2	388.4	5,465.4
Service & Health	514.7	553.3	181.3	1,043.4	305.2	578.9	510.6	1,424.1	369.6	280.0	876.2	667.9	300.6	350.5	115.0	298.0	8,369.3
Technical	146.0	88.8	44.2	247.4	72.5	162.4	239.5	341.1	247.7	104.8	243.2	258.2	125.8	185.4	13.3	118.2	2,638.5
Television	--	3.4	--	--	--	13.0	--	23.3	--	--	--	--	--	--	--	--	39.7
General Education	927.7	1,173.4	364.4	3,724.3	590.5	1,387.7	1,075.2	6,199.5	803.0	802.6	1,633.4	1,279.8	642.0	904.6	507.3	688.9	22,704.3

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule C-1

ACTUAL 1998-99 AGRICULTURE DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students: Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	22.3	33.5	2.7	--	--	58.5	6.3%	$955,036	6.6%
Western	20.8	38.7	0.8	--	0.1	60.4	6.5%	1,080,202	7.5%
Southwest	21.0	63.6	0.8	--	--	85.4	9.3%	1,049,411	7.3%
Madison	141.1	27.3	2.6	--	0.9	171.9	18.6%	2,977,778	20.7%
Blackhawk	--	18.4	0.9	--	--	19.3	2.1%	267,504	1.9%
Gateway	32.5	--	0.4	--	--	32.9	3.6%	429,961	3.0%
Waukesha	0.2	--	2.8	--	2.2	5.2	0.6%	37,311	0.3%
Milwaukee	115.2	--	2.2	--	--	117.4	12.7%	1,161,131	8.1%
Moraine Park	3.9	25.0	0.4	--	--	29.3	3.2%	768,386	5.3%
Lakeshore	--	32.8	3.5	--	--	36.3	3.9%	570,879	4.0%
Fox Valley	87.5	45.0	11.0	--	0.2	143.7	15.6%	2,198,933	15.3%
Northeast	11.6	28.2	15.4	--	0.3	55.5	6.0%	894,087	6.2%
Mid-State	--	13.9	--	--	--	13.9	1.5%	349,143	2.4%
Northcentral	--	35.6	0.9	--	--	36.5	4.0%	823,827	5.7%
Nicolet	--	--	0.7	--	0.2	0.9	0.1%	6,979	--
Indianhead	--	52.7	2.3	--	0.1	55.1	6.0%	813,983	5.7%
TOTAL	456.1	414.7	47.4	--	4.0	922.2	100.0%	$14,384,551	100.0%
PERCENT OF TOTAL	49.5%	45.0%	5.1%	--	0.4%	100.0%			
Associate Degree	$5,763,873								
Technical Diploma		$8,168,154							
Vocational-Adult			$424,336						
Non-Postsecondary				--					
Community Services					$28,188				
PERCENT OF COST	40.1%	56.8%	2.9%	--	0.2%	100.0%			

Schedule C-2

ACTUAL 1998-99 BUSINESS DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students: Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total	Total Cost: Amount	Percent
Chippewa Valley	737.4	35.6	88.4	--	--	861.4	6.0%	$6,890,337	5.5%
Western	781.4	6.5	56.7	12.1	--	856.7	5.9%	5,549,702	4.4%
Southwest	256.1	28.4	9.5	--	--	294.0	2.0%	2,754,823	2.2%
Madison	1,830.6	40.8	114.4	--	--	1,985.8	13.8%	14,919,411	11.9%
Blackhawk	381.0	9.0	47.0	--	--	437.0	3.0%	4,215,951	3.4%
Gateway	838.4	38.1	34.4	--	--	910.9	6.3%	10,116,154	8.1%
Waukesha	736.6	18.2	105.0	--	--	859.8	6.0%	10,972,829	8.7%
Milwaukee	2,282.7	2.4	43.5	11.8	--	2,340.4	16.2%	19,416,612	15.5%
Moraine Park	603.1	19.4	33.0	--	--	655.5	4.5%	5,664,996	4.5%
Lakeshore	467.9	6.2	30.5	15.1	--	519.7	3.6%	4,508,441	3.6%
Fox Valley	1,041.6	11.4	94.3	--	--	1,147.3	8.0%	10,302,662	8.2%
Northeast	1,221.5	23.3	139.4	--	--	1,384.2	9.6%	10,130,416	8.1%
Mid-State	551.3	19.8	15.1	--	--	586.2	4.1%	4,544,393	3.6%
Northcentral	542.8	0.3	25.4	--	--	568.5	3.9%	5,132,389	4.1%
Nicolet	216.3	1.3	11.9	5.8	0.2	235.5	1.6%	2,781,391	2.2%
Indianhead	684.3	11.5	93.9	--	--	789.7	5.5%	7,508,589	6.0%
TOTAL	13,173.0	272.2	942.4	44.8	0.2	14,432.6	100.0%	$125,409,096	100.0%
PERCENT OF TOTAL	91.3%	1.9%	6.5%	0.3%	--	100.0%			
Associate Degree	$113,079,117								
Technical Diploma		$3,589,907							
Vocational-Adult			$8,309,564						
Non-Postsecondary				$429,369					
Community Services					$1,139				
PERCENT OF COST	90.2%	2.9%	6.6%	0.3%	--	100.0%			

Schedule C-3

ACTUAL 1998-99 GRAPHICS DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students: Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	--	--	--	--	--	--	--	--
Western	145.1	--	1.1	--	0.7	146.9	15.2%	1,364,178	11.0%
Southwest	--	--	--	--	--	--	--	--	--
Madison	252.9	--	2.4	--	--	255.3	26.4%	3,425,363	27.5%
Blackhawk	--	--	--	--	0.2	0.2	--	597	--
Gateway	67.4	0.8	1.0	--	--	69.2	7.2%	704,539	5.7%
Waukesha	28.2	--	--	--	8.8	37.0	3.8%	414,084	3.3%
Milwaukee	307.2	7.5	18.5	6.9	3.4	343.5	35.6%	4,324,041	34.7%
Moraine Park	14.6	1.9	0.2	--	--	16.7	1.7%	256,108	2.1%
Lakeshore	--	7.3	1.3	--	--	8.6	0.9%	190,209	1.5%
Fox Valley	28.3	15.1	14.2	--	0.9	58.5	6.1%	1,309,466	10.5%
Northeast	2.2	--	--	--	0.3	2.5	0.3%	24,756	0.2%
Mid-State	--	--	--	--	--	--	--	--	--
Northcentral	26.5	--	--	--	--	26.5	2.7%	435,213	3.5%
Nicolet	--	--	--	--	0.3	0.3	--	2,337	--
Indianhead	--	0.2	0.1	--	0.2	0.5	0.1%	3,509	--
TOTAL	872.4	32.8	38.8	6.9	14.8	965.7	100.0%	$12,454,400	100.0%
PERCENT OF TOTAL	90.4%	3.4%	4.0%	0.7%	1.5%	100.0%			
Associate Degree	$10,739,840								
Technical Diploma		$714,137							
Vocational-Adult			$659,962						
Non-Postsecondary				$118,869					
Community Services					$221,592				
PERCENT OF COST	86.2%	5.7%	5.3%	1.0%	1.8%	100.0%			

Schedule C-4

ACTUAL 1998-99 HOME ECONOMICS DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students: Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	4.3	31.1	16.3	--	--	51.7	2.4%	$387,543	1.8%
Western	77.9	8.4	25.0	--	3.8	115.1	5.4%	1,298,310	5.9%
Southwest	38.1	13.6	10.8	--	--	62.5	2.9%	987,327	4.5%
Madison	157.1	32.7	98.7	--	33.2	321.7	15.1%	2,711,720	12.3%
Blackhawk	20.2	19.3	15.1	--	3.2	57.8	2.7%	440,803	2.0%
Gateway	64.9	2.1	30.1	--	--	97.1	4.6%	1,168,267	5.3%
Waukesha	80.2	3.2	100.1	--	8.7	192.2	9.0%	2,146,145	9.8%
Milwaukee	290.4	31.3	112.6	14.6	2.4	451.3	21.2%	5,669,618	25.8%
Moraine Park	47.0	10.5	13.3	--	0.4	71.2	3.3%	1,356,957	6.2%
Lakeshore	3.4	20.4	11.1	--	0.7	35.6	1.7%	236,748	1.1%
Fox Valley	217.5	13.8	92.8	--	9.7	333.8	15.7%	2,345,550	10.7%
Northeast	9.3	33.2	45.8	--	2.7	91.0	4.3%	785,844	3.6%
Mid-State	13.1	21.3	11.9	--	1.5	47.8	2.3%	644,174	2.9%
Northcentral	14.5	--	12.0	--	--	26.5	1.2%	119,202	0.5%
Nicolet	51.5	1.1	8.6	--	8.6	69.8	3.3%	943,390	4.3%
Indianhead	62.9	1.3	39.3	--	1.2	104.7	4.9%	722,027	3.3%
TOTAL	1,152.3	243.3	643.5	14.6	76.1	2,129.8	100.0%	$21,963,625	100.0%
PERCENT OF TOTAL	54.1%	11.4%	30.2%	0.7%	3.6%	100.0%			
Associate Degree	$13,318,535								
Technical Diploma		$2,979,086							
Vocational-Adult			$4,902,237						
Non-Postsecondary				$279,509					
Community Services					$484,258				
PERCENT OF COST	60.6%	13.6%	22.3%	1.3%	2.2%	100.0%			

Schedule C-5

ACTUAL 1998-99 INDUSTRIAL DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students: Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total	Total Cost: Amount	Percent
Chippewa Valley	1.3	354.2	26.1	--	--	381.6	7.0%	$5,594,771	6.9%
Western	--	274.2	21.5	--	--	295.7	5.4%	3,956,530	4.9%
Southwest	0.5	109.5	7.4	--	--	117.4	2.1%	1,539,141	1.9%
Madison	23.4	438.6	40.5	--	3.1	505.6	9.3%	7,050,356	8.7%
Blackhawk	--	148.2	25.2	--	0.2	173.6	3.2%	2,704,043	3.4%
Gateway	20.3	182.6	13.7	--	0.6	217.2	4.0%	5,045,628	6.2%
Waukesha	8.0	293.6	34.7	0.4	5.9	342.6	6.3%	6,212,888	7.7%
Milwaukee	0.9	776.0	136.3	45.1	4.5	962.8	17.6%	13,831,520	17.1%
Moraine Park	7.3	420.5	6.8	--	1.2	435.8	8.0%	4,901,682	6.1%
Lakeshore	3.8	119.3	14.2	--	--	137.3	2.5%	2,406,450	3.0%
Fox Valley	58.9	388.0	75.9	--	2.7	525.5	9.6%	8,242,601	10.2%
Northeast	13.2	474.3	102.5	--	6.2	596.2	10.9%	7,880,888	9.8%
Mid-State	10.0	113.5	9.6	--	0.2	133.3	2.4%	1,781,835	2.2%
Northcentral	7.3	178.3	15.5	--	--	201.1	3.7%	3,346,798	4.1%
Nicolet	--	48.9	2.3	--	--	51.2	0.9%	1,155,529	1.4%
Indianhead	8.8	348.8	29.8	--	1.0	388.4	7.1%	5,171,143	6.4%
TOTAL	163.7	4,668.5	562.0	45.5	25.6	5,465.3	100.0%	$80,821,803	100.0%
PERCENT OF TOTAL	3.0%	85.4%	10.3%	0.8%	0.5%	100.0%			
Associate Degree	$2,602,987								
Technical Diploma		$69,023,178							
Vocational-Adult			$7,672,924						
Non-Postsecondary				$1,327,176					
Community Services					$195,538				
PERCENT OF COST	3.2%	85.4%	9.5%	1.7%	0.2%	100.0%			

Schedule C-6

ACTUAL 1997-98 SERVICE AND HEALTH DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students: Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	338.1	82.1	94.5	--	--	514.7	6.2%	$5,687,270	4.8%
Western	386.9	107.2	59.2	--	--	553.3	6.6%	7,773,298	6.6%
Southwest	58.4	73.4	49.5	--	--	181.3	2.2%	2,259,423	1.9%
Madison	563.1	381.0	99.4	--	--	1,043.5	12.5%	15,077,767	12.7%
Blackhawk	181.0	70.5	53.7	--	--	305.2	3.6%	3,597,044	3.0%
Gateway	279.3	188.5	111.1	--	--	578.9	6.9%	8,698,898	7.4%
Waukesha	244.7	192.5	73.4	--	--	510.6	6.1%	9,637,517	8.1%
Milwaukee	960.4	323.4	137.3	3.0	--	1,424.1	17.0%	21,233,418	17.9%
Moraine Park	183.9	146.4	39.3	--	--	369.6	4.4%	4,752,222	4.0%
Lakeshore	142.9	64.9	72.2	--	--	280.0	3.3%	4,567,451	3.9%
Fox Valley	464.6	157.2	254.4	--	--	876.2	10.5%	11,818,096	10.0%
Northeast	383.7	139.9	144.3	--	--	667.9	8.0%	8,303,956	7.0%
Mid-State	137.7	121.5	41.4	--	--	300.6	3.6%	3,673,864	3.1%
Northcentral	251.0	61.8	37.7	--	--	350.5	4.2%	4,814,455	4.1%
Nicolet	46.4	28.1	40.5	--	--	115.0	1.4%	2,421,410	2.0%
Indianhead	110.0	112.3	75.7	--	--	298.0	3.5%	4,098,957	3.5%
TOTAL	4,732.1	2,250.7	1,383.6	3.0	--	8,369.4	100.0%	$118,415,046	100.0%
PERCENT OF TOTAL	56.6%	26.9%	16.5%	--	--	100.0%			
Associate Degree	$69,661,589								
Technical Diploma		$32,942,510							
Vocational-Adult			$15,758,815						
Non-Postsecondary				$52,132					
Community Services					--				
PERCENT OF COST	58.8%	27.8%	13.3%	0.1%	--	100.0%			

Schedule C-7

ACTUAL 1998-99 TECHNICAL DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students: Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	141.5	3.8	0.7	--	--	146.0	5.5%	$1,539,590	4.1%
Western	88.8	--	--	--	--	88.8	3.4%	1,519,471	4.0%
Southwest	43.9	--	0.3	--	--	44.2	1.7%	634,578	1.7%
Madison	246.7	--	0.7	--	--	247.4	9.4%	3,235,349	8.6%
Blackhawk	69.1	--	3.4	--	--	72.5	2.7%	699,841	1.8%
Gateway	145.3	12.7	4.4	--	--	162.4	6.1%	2,567,176	6.8%
Waukesha	230.3	1.2	8.0	--	--	239.5	9.1%	5,352,507	14.2%
Milwaukee	334.2	--	2.5	4.4	--	341.1	12.9%	5,318,413	14.1%
Moraine Park	246.9	0.7	0.1	--	--	247.7	9.4%	2,754,346	7.3%
Lakeshore	87.2	1.8	15.8	--	--	104.8	4.0%	1,936,621	5.1%
Fox Valley	229.8	--	13.4	--	--	243.2	9.2%	3,493,210	9.2%
Northeast	249.1	3.1	6.0	--	--	258.2	9.8%	2,937,572	7.8%
Mid-State	125.6	--	0.2	--	--	125.8	4.8%	1,422,984	3.8%
Northcentral	183.6	1.8	--	--	--	185.4	7.0%	2,396,707	6.3%
Nicolet	13.3	--	--	--	--	13.3	0.5%	263,049	0.7%
Indianhead	110.8	6.8	0.6	--	--	118.2	4.5%	1,686,059	4.5%
TOTAL	2,546.1	31.9	56.1	4.4	--	2,638.5	100.0%	$37,757,473	100.0%
PERCENT OF TOTAL	96.5%	1.2%	2.1%	0.2%	--	100.0%			
Associate Degree	$36,266,779								
Technical Diploma		$460,995							
Vocational-Adult			$926,649						
Non-Postsecondary				$103,050					
Community Services					--				
PERCENT OF COST	96.0%	1.2%	2.5%	0.3%	--	100.0%			

Schedule C-8

ACTUAL 1998-99 TELEVISION DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	--	--	--	--	--	--	--	--
Western	3.4	--	--	--	--	3.4	8.6	$ 33,458	7.2
Southwest	--	--	--	--	--	--	--	--	--
Madison	--	--	--	--	--	--	--	--	--
Blackhawk	--	--	--	--	--	--	--	--	--
Gateway	13.0	--	--	--	--	13.0	32.7	138,439	29.9
Waukesha	--	--	--	--	--	--	--	--	--
Milwaukee	23.3	--	--	--	--	23.3	58.7	291,491	62.9
Moraine Park	--	--	--	--	--	--	--	--	--
Lakeshore	--	--	--	--	--	--	--	--	--
Fox Valley	--	--	--	--	--	--	--	--	--
Northeast	--	--	--	--	--	--	--	--	--
Mid-State	--	--	--	--	--	--	--	--	--
Northcentral	--	--	--	--	--	--	--	--	--
Nicolet	--	--	--	--	--	--	--	--	--
Indianhead	--	--	--	--	--	--	--	--	--
TOTAL	39.7	--	--	--	--	39.7	100.0%	$463,388	100.0%
PERCENT OF TOTAL	100.0%	--	--	--	--	100.0%			
Associate Degree	$463,388								
Technical Diploma		--							
Vocational-Adult			--						
Non-Postsecondary				--					
Community Services					--				
PERCENT OF COST	100.0%	--	--	--	--	100.0%			

Schedule C-9

ACTUAL 1998-99 GENERAL EDUCATION DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students: College Parallel	Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	576.7	81.0	29.6	240.4	--	927.7	4.1%	$8,248,624	4.3%
Western	--	748.2	34.6	17.3	364.9	8.4	1,173.4	5.2%	$7,828,857	4.1%
Southwest	--	172.3	33.0	49.7	109.4	--	364.4	1.6%	$2,972,480	1.5%
Madison	2,145.6	972.3	43.7	66.9	391.7	104.1	3,724.3	16.4%	$25,916,480	13.5%
Blackhawk	--	337.7	20.2	26.4	199.8	6.4	590.5	2.6%	$5,753,223	3.0%
Gateway	--	692.6	42.0	51.0	602.1	--	1,387.7	6.1%	$13,565,503	7.0%
Waukesha	--	584.7	44.5	47.2	376.6	22.2	1,075.2	4.7%	$11,261,647	5.8%
Milwaukee	2,570.8	1,521.4	16.8	85.1	1,994.1	11.3	6,199.5	27.3%	$54,450,582	28.3%
Moraine Park	--	408.2	127.5	31.1	235.4	0.8	803.0	3.6%	$6,838,837	3.5%
Lakeshore	--	378.3	9.0	11.6	403.6	--	802.5	3.5%	$6,134,249	3.2%
Fox Valley	--	1,029.1	39.5	63.7	489.5	11.6	1,633.4	7.2%	$13,785,569	7.2%
Northeast	--	830.7	65.1	39.9	307.4	36.7	1,279.8	5.7%	$9,358,908	4.9%
Mid-State	--	389.7	36.2	16.9	195.5	3.7	642.0	2.8%	$4,652,815	2.4%
Northcentral	--	447.2	34.1	25.4	397.9	--	904.6	4.0%	$9,287,290	4.8%
Nicolet	249.9	110.6	9.5	9.9	105.6	21.8	507.3	2.2%	$6,482,376	3.4%
Indianhead	--	377.2	66.1	32.1	209.0	4.5	688.9	3.0%	$5,888,431	3.1%
TOTAL	4,966.3	9,576.9	702.8	603.8	6,622.9	231.5	22,704.2	100.0%	$192,425,871	100.0%
PERCENT OF TOTAL	21.9%	42.2%	3.1%	2.6%	29.2%	1.0%	100.0%			
College Parallel	$38,340,764									
Associate Degree		$71,995,977								
Technical Diploma			$7,837,334							
Vocational-Adult				$5,716,591						
Non-Postsecondary					$67,279,482					
Community Services						$1,255,723				
PERCENT OF COST	19.9%	37.4%	4.1%	3.0%	35.0%	0.6%	100.0%			

Schedule C-10

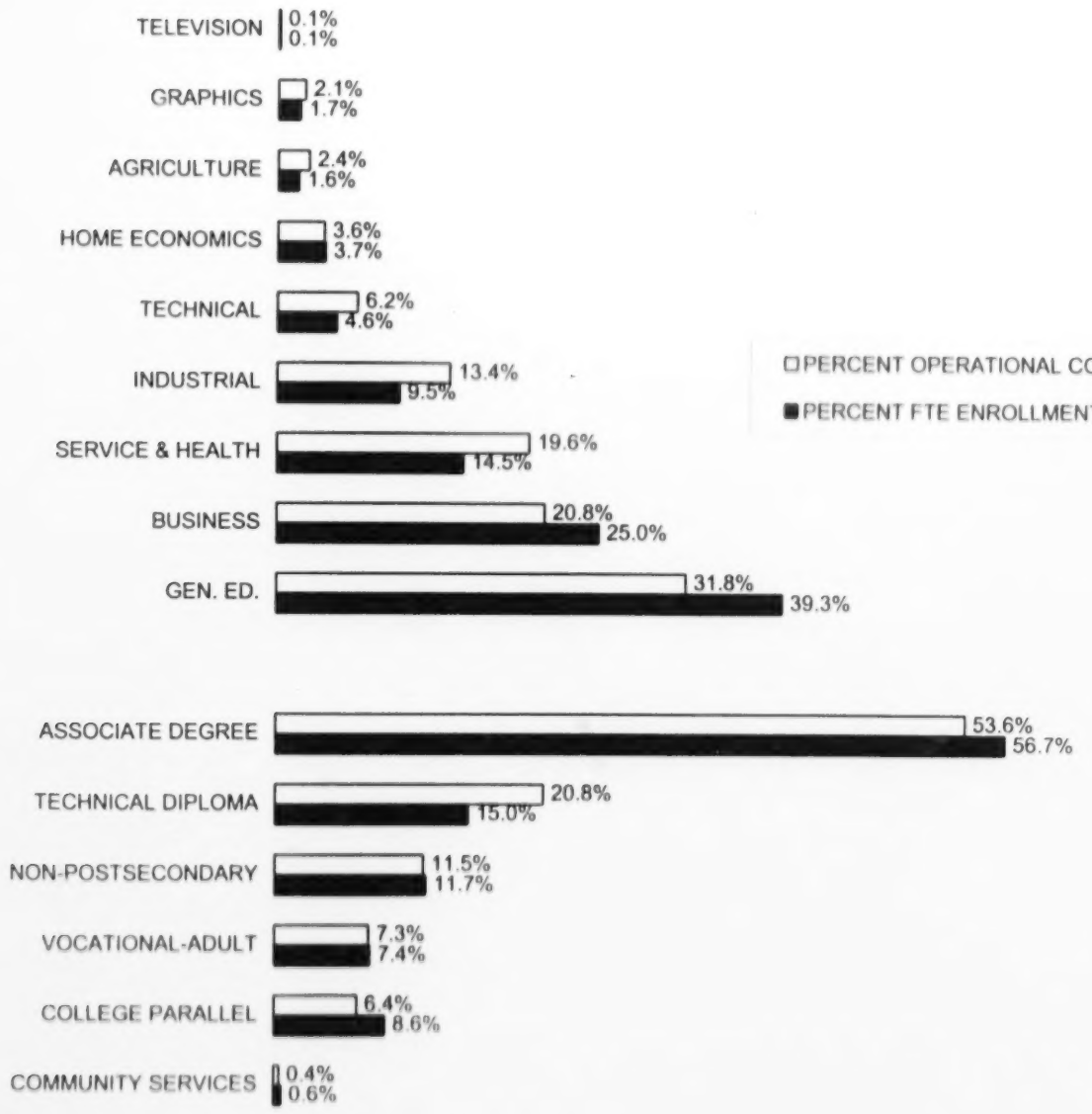
ACTUAL 1998-99 TOTAL FTE STUDENTS AND COST BY DISTRICT

(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students: College Parallel	Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	1,821.6	621.3	258.3	240.5	--	2,941.7	5.1%	$29,303,171	4.9%
Western	--	2,252.5	469.6	181.7	377.0	13.0	3,293.8	5.7%	$30,404,006	5.0%
Southwest	--	590.2	321.5	128.1	109.4	--	1,149.2	2.0%	$12,197,183	2.0%
Madison	2,145.6	4,187.1	964.0	425.5	391.7	141.4	8,255.3	14.3%	$75,314,224	12.5%
Blackhawk	--	988.9	285.6	171.8	199.8	10.0	1,656.1	2.9%	$17,679,006	2.9%
Gateway	--	2,153.7	466.9	245.9	602.1	0.6	3,469.2	6.0%	$42,434,565	7.0%
Waukesha	--	1,912.9	553.2	371.0	377.0	47.9	3,262.0	5.7%	$46,034,932	7.6%
Milwaukee	2,570.8	5,835.7	1,157.4	538.0	2,076.4	25.1	12,203.4	21.2%	$125,696,826	20.8%
Moraine Park	--	1,514.9	752.0	124.1	235.4	2.4	2,628.8	4.6%	$27,293,534	4.5%
Lakeshore	--	1,083.5	261.7	160.2	418.8	0.7	1,924.9	3.3%	$20,551,048	3.4%
Fox Valley	--	3,157.3	670.0	619.9	489.4	24.9	4,961.5	8.6%	$53,496,087	8.9%
Northeast	--	2,721.5	767.1	493.2	307.4	46.1	4,335.3	7.5%	$40,316,427	6.7%
Mid-State	--	1,227.4	326.2	95.1	195.5	5.4	1,849.6	3.2%	$17,069,208	2.8%
Northcentral	--	1,472.8	311.9	117.0	397.9	--	2,299.6	4.0%	$26,355,875	4.4%
Nicolet	249.9	438.0	88.9	74.0	111.3	31.0	993.1	1.7%	$14,056,461	2.3%
Indianhead	--	1,354.0	599.7	273.9	209.0	6.9	2,443.5	4.2%	$25,892,698	4.3%
TOTAL	4,966.3	32,712.0	8,617.0	4,277.7	6,738.6	355.4	57,667.0	100.0%	$604,095,251	100.0%
PERCENT OF TOTAL	8.6%	56.7%	15.0%	7.4%	11.7%	0.6%	100.0%			
College Parallel	$38,340,764									
Associate Degree		$323,892,088								
Technical Diploma			$125,715,299							
Vocational-Adult				$44,371,076						
Non-Postsecondary					$69,589,586					
Community Services						$2,186,438				
PERCENT OF COST	6.4%	53.6%	20.8%	7.3%	11.5%	0.4%	100.0%			

Schedule D-1

STATEWIDE ACTUAL 1998-99 FTE ENROLLMENT AND OPERATIONAL COST PERCENTAGES BY INSTRUCTIONAL DIVISION AND AID CATEGORY



Schedule D-2
STATEWIDE ACTUAL 1998-99 COST RATIOS PER FTE STUDENT
BY INSTRUCTIONAL DIVISION AND AID CATEGORY

	College Parallel	Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total
Agriculture	--	1.16	1.85	.82	--	.65	1.43
Business	--	.84	1.34	.88	1.01	--	.86
Graphics	--	1.15	1.97	1.55	3.31	1.10	1.20
Home Economics	--	1.09	1.24	.75	1.77	.60	.98
Industrial	--	1.43	1.40	1.26	.70	.65	1.35
Service & Health	--	1.35	1.39	1.05	1.59	--	1.30
Technical	--	1.30	1.35	1.50	2.12	--	1.31
Television	--	1.07	--	--	--	--	1.08
General Education	.74	.74	1.14	.96	.97	.54	.84
TOTAL	.74	.95	1.39	.99	.99	.59	1.00

Schedule D-3

STATEWIDE ACTUAL 1998-99 FULL-TIME EQUIVALENT STUDENT ENROLLMENT
PERCENTAGES BY INSTRUCTIONAL DIVISION AND AID CATEGORY

	College Parallel	Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total
Agriculture	--	0.8	0.7	0.1	--	*	1.6
Business	--	22.8	0.5	1.6	0.1	*	25.0
Graphics	--	1.5	0.1	0.1	*	*	1.7
Home Economics	--	2.0	0.4	1.1	*	0.2	3.7
Industrial	--	0.3	8.1	1.0	0.1	*	9.5
Service & Health	--	8.2	3.9	2.4	*	--	14.5
Technical	--	4.4	0.1	0.1	*	--	4.6
Television	--	0.1	--	--	--	--	0.1
General Education	8.6	16.6	1.2	1.0	11.5	0.4	39.3
TOTAL	8.6	56.7	15.0	7.4	11.7	0.6	100.0

*Asterisk indicates less than one-tenth of one percent (0.1).

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